Amendments to the Specification

Please replace page 9, lines 17 – 23.

Alternatively, a structural panel may be manufacturing manufactured according to the following process. The reinforcing member, for example a honeycomb material is provided and cut to size. Each skin is cut and shaped to the desired configuration. The reinforcing member is bonded to each skin using adhesive, welding, or other suitable process. The foam portions of the core are then formed in place by injecting a liquid foam precursor between the skins. The foam may be allowed to set and cure if needed, and then it is trimmed to produce the structure panel.

Please replace page 4, line 22 - page 5, line 8.

Reinforcing member 108 is a material which exhibits superior torsional stiffness for its volume when supported by foam sections and attached to the skins. Suitable materials may include sheet metal such as sheet aluminum or sheet steel of, for example, between 0.020 and 0.040 inches thick, or between 0.024 and 0.032 inches thick. Other suitable materials may include honeycomb cores made from cardboard, thermoplastic, nomexNOMEX, aluminum or other suitable material, or metal foams such as aluminum foam. Suitable honeycomb material may be manufactured according to processes described in patent no. 6,256,959 to Palmersten, which is herein incorporated by reference. The honeycomb may be, for example, between 0.2 and 8.0 inches thick, or between 0.25 and 2.25 inches thick.